



General Assembly

**Substitute Bill No. 6838**

January Session, 2005

\* HB06838F IN 040405 \*

**AN ACT CONCERNING THE RECEIPT BY THE DEPARTMENT OF  
REVENUE SERVICES OF VARIOUS TAX REVENUES.**

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. Section 3-114c of the general statutes is repealed and the  
2 following is substituted in lieu thereof (*Effective from passage*):

3 At the end of each fiscal year, the Comptroller is authorized to  
4 record as revenue for such fiscal year the amount of tax revenue  
5 received by the Commissioner of Revenue Services under the  
6 provisions of chapter 214 as payment for the sale of Connecticut  
7 cigarette tax stamps or heat-applied decals sold by said commissioner  
8 as provided under section 12-298 prior to the end of such fiscal year,  
9 provided payment for such stamps or decals is received by said  
10 commissioner [or is delivered by United States mail to said  
11 commissioner in an envelope bearing a United States post office  
12 cancellation mark no later than (1) the last day of July immediately  
13 following the end of such fiscal year, or (2) if such last day of July is a  
14 Saturday, Sunday or legal holiday, as defined in section 12-39a, the  
15 next succeeding day which is not a Saturday, Sunday or legal holiday]  
16 not later than five business days after the last day of July immediately  
17 following the end of such fiscal year.

18 Sec. 2. Section 3-114d of the general statutes is repealed and the  
19 following is substituted in lieu thereof (*Effective from passage*):

20 At the end of each fiscal year commencing with the fiscal year  
21 ending on June 30, 1976, the Comptroller is authorized to record as  
22 revenue for such fiscal year the amount of tax imposed under the  
23 provisions of chapter 220 on all sales of alcoholic beverages occurring  
24 in such fiscal year, provided payment of such tax is received by the  
25 Commissioner of Revenue Services [or is delivered by United States  
26 mail to said commissioner in an envelope bearing a United States post  
27 office cancellation mark no later than (1) the last day of July  
28 immediately following the end of such fiscal year, or (2) if such last  
29 day of July is a Saturday, Sunday or legal holiday, as defined in section  
30 12-39a, the next succeeding day which is not a Saturday, Sunday or  
31 legal holiday] not later than five business days after the last day of July  
32 immediately following the end of such fiscal year.

33 Sec. 3. Section 3-114e of the general statutes is repealed and the  
34 following is substituted in lieu thereof (*Effective from passage*):

35 At the end of each fiscal year commencing with the fiscal year  
36 ending on June 30, 1987, the Comptroller is authorized to record as  
37 revenue for such fiscal year the amount of tax imposed under the  
38 provisions of chapters 221 and 222 on all fuel sold or used prior to the  
39 end of such fiscal year and which tax is received by the Commissioner  
40 of Revenue Services [or is delivered by United States mail to said  
41 commissioner in an envelope bearing a United States post office  
42 cancellation mark no later than (1) the last day of July immediately  
43 following the end of such fiscal year, or (2) if such last day of July is a  
44 Saturday, Sunday or legal holiday, as defined in section 12-39a, the  
45 next succeeding day which is not a Saturday, Sunday or legal holiday]  
46 not later than five business days after the last day of July immediately  
47 following the end of such fiscal year.

48 Sec. 4. Section 3-114f of the general statutes is repealed and the  
49 following is substituted in lieu thereof (*Effective from passage*):

50 At the end of each fiscal year commencing with the fiscal year  
51 ending on June 30, 1996, the Comptroller is authorized to record as

52 revenue for such fiscal year the amount of tax imposed under the  
53 provisions of chapters 212 and 227 on gross earnings in such fiscal year  
54 and which tax is received by the Commissioner of Revenue Services  
55 [or is delivered by United States mail to said commissioner in an  
56 envelope bearing a United States post office cancellation mark no later  
57 than (1) the last day of July immediately following the end of such  
58 fiscal year, or (2) if such last day of July is a Saturday, Sunday or legal  
59 holiday, as defined in section 12-39a, the next succeeding day which is  
60 not a Saturday, Sunday or legal holiday] not later than five business  
61 days after the last day of July immediately following the end of such  
62 fiscal year.

63 Sec. 5. Section 3-114g of the general statutes is repealed and the  
64 following is substituted in lieu thereof (*Effective from passage*):

65 At the end of each fiscal year, commencing with the fiscal year  
66 ending on June 30, 1990, the Comptroller is authorized to record as  
67 revenue for such fiscal year, the amount of revenue related to the tax  
68 imposed under chapter 208 for such fiscal year which is received by  
69 the Commissioner of Revenue Services [or is delivered by United  
70 States mail to said commissioner in an envelope bearing a United  
71 States post office cancellation mark no later than (1) the fifteenth day of  
72 August immediately following the end of such fiscal year, or (2) if such  
73 fifteenth day of August is a Saturday, Sunday or legal holiday, as  
74 defined in section 12-39a, the next succeeding day which is not a  
75 Saturday, Sunday or legal holiday] not later than five business days  
76 after the August fifteenth immediately following the end of such fiscal  
77 year.

78 Sec. 6. Section 3-114h of the general statutes is repealed and the  
79 following is substituted in lieu thereof (*Effective from passage*):

80 At the end of each fiscal year commencing with the fiscal year  
81 ending on June 30, 1992, the Comptroller is authorized to record as  
82 revenue for such fiscal year the amount of tax that is required to be  
83 paid to the Commissioner of Revenue Services under chapter 229 and

84 that is received by the Commissioner of Revenue Services [or is  
85 delivered by United States mail to said commissioner in an envelope  
86 bearing a United States post office cancellation mark no later than (1)  
87 the last day of July immediately following the end of such fiscal year,  
88 or (2) if such last day of July is a Saturday, Sunday or legal holiday, as  
89 defined in section 12-39a, the next succeeding day which is not a  
90 Saturday, Sunday or legal holiday] not later than five business days  
91 after the last day of July immediately following the end of such fiscal  
92 year.

This act shall take effect as follows and shall amend the following sections:

|           |                     |        |
|-----------|---------------------|--------|
| Section 1 | <i>from passage</i> | 3-114c |
| Sec. 2    | <i>from passage</i> | 3-114d |
| Sec. 3    | <i>from passage</i> | 3-114e |
| Sec. 4    | <i>from passage</i> | 3-114f |
| Sec. 5    | <i>from passage</i> | 3-114g |
| Sec. 6    | <i>from passage</i> | 3-114h |

**FIN**            *Joint Favorable Subst.*